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Review of the Headquarters Agreements Concluded by the Organizations of the United Nations System: Human Resources Issues Affecting Staff

Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly the report of the Joint Inspection Unit entitled "Review of the Headquarters Agreements Concluded by the Organizations of the United Nations System: Human Resources Issues Affecting Staff" (JIU/REP/2004/2).

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REVIEW OF THE HEADQUARTERS AGREEMENTS CONCLUDED BY THE ORGANIZATIONS OF THE UNITED NATIONS SYSTEM:

Human Resources Issues Affecting Staff

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United Nations, Geneva 2004

In accordance with Article 11.2 of the JIU Statute, this report has been "finalized after consultation among the Inspectors so as to test recommendations being made against the collective wisdom of the Unit".

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ACRONYMS

CEB	United Nations System Chief Executives Board for Coordination
CTBTO	Comprehensive Nuclear Test-Ban Treaty Organization
ECA	Economic Commission for Africa
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ICJ	International Court of Justice
ICSC	International Civil Service Commission
ICTY	International Criminal Tribunal for the Former Yugoslavia
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMF	International Monetary Fund
IMO	International Maritime Organization
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
NGO	Non-governmental organization
OHRM	Office for Human Resources Management (United Nations)
PAMS	Participating Agencies Mobility System
UN	United Nations
UNDG	United Nations Development Group
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-HABITAT	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNV	United Nations Volunteers Programme
UPU	Universal Postal Union
VAT	Value Added Tax
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Trade Organization

EXECUTIVE SUMMARY

OBJECTIVE, CONCLUSIONS AND RECOMMENDATIONS

To identify areas where adjustments in headquarters agreements might be advisable, with a particular emphasis on those areas that are essential to the reform of human resources management, and to contribute to the elaboration of model rules for future headquarters agreements and, wherever possible, the amendment of existing agreements.

A. In the second half of the twentieth century, international relations experienced the rapid expansion of multilateral diplomacy. This trend brought with it a number of permanently staffed international organizations, paramount among them the United Nations, mandated to facilitate the implementation of the goals of their Member States. The proliferation of international organizations soon led to the realization that there were some basic facilities, privileges and immunities that these organizations needed to be able to carry out their mandate effectively. These privileges and immunities were generally provided within the terms of the bilateral agreements negotiated between the country in which the respective United Nations organization was to be headquartered and the organization itself – such agreements regulated the status of the organizations and their staff within the host country and came to be known as headquarters agreements or host country agreements.[1]

B. The privileges and immunities included in the earliest headquarters agreements were initially very limited. The Charter of the United Nations, for example, provided only very general provisions for the privileges and immunities of the United Nations and its staff.[2] The adoption of multilateral agreements on this issue, the Convention on the Privileges and Immunities of the United Nations (1946) and the Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations (1947)[3], emphasized the importance of ensuring that international organizations and their staff were granted adequate privileges and immunities to effectively carry out their duties. These Conventions serve as the legal base upon which headquarters agreements are concluded and are designed to give effect to the relationship between each of these organizations and the host country concerned.

C. Headquarters agreements are of necessity concluded at the time when an organization first opens its premises in a particular country. Since the majority of United Nations system organizations were established several decades ago, their headquarters agreements do not, in some instances, fully reflect present realities, although many of them have been amended in some very specific areas. In this context, it is noted that the recently established organizations generally benefit from a more modern approach to a number of social and economic issues set forth in their headquarters agreements, and these agreements are generally more comprehensive in scope. This is exemplified in the 1995 World Trade Organization (WTO) headquarters agreement, which elaborates in some 50 articles the terms and conditions of the organization and its staff in Switzerland. Earlier agreements are generally not as detailed with some consisting of only 10 articles.

D. The privileges and immunities accorded United Nations system organizations and their staff members, as well as the benefits and opportunities, including for example employment opportunities for spouses, have over the years tended to vary from one duty station to another. These inconsistencies between organizations and duty stations have, from time to time, influenced the working environment and are likely to have an impact on the full implementation of the Secretary-General's reform measures, and those adopted by United Nations system organizations more generally, which are intended to improve overall efficiency within the system.

E. Headquarters agreements cover a wide variety of issues concerning the organizations themselves, their Member States, Permanent Missions and their staff, as well as staff members of the organizations, officials and their families. The more recent agreements provide extensive details on issues such as tax and customs treatment; entry, residence and departure of staff; issuance of identity cards; and pensions and social security matters. In the light of the wide cross section of issues in these agreements and based on information from many organizations, the Inspectors have decided to focus this report on some of the human resources management issues that arise in relation to headquarters agreements.

CONCLUSIONS AND RECOMMENDATIONS*

I. Work permits for spouses of staff members

Employment opportunities for spouses of United Nations staff members has in recent years become an increasingly important work/life or work/family concern which must be addressed if the United Nations system is to attract, employ and retain the best candidates for jobs in its organizations around the globe.

Recommendation 1

The legislative bodies of the organizations should bring to the attention of the host countries the desirability of adopting, as appropriate, more liberal policies as regards the granting of work permits or establishing of similar arrangements in favour of the spouses of staff members and officials of international organizations.

II. Simplification of procedures to facilitate the exercise of the privileges, immunities and facilities granted to the organizations and their staff members and officials

There is a need to reassess the procedures adopted by some host countries to facilitate the exercise of privileges, immunities and other facilities accorded international organizations and their staff, to ensure efficient and timely processing.

Recommendation 2

The legislative bodies of the organizations should remind the host countries of the importance of fully implementing the provisions of the headquarters agreements, and ensuring the use of simplified procedures to facilitate the exercise of the privileges, immunities and benefits granted to the organizations and their staff members and officials, including in such areas as:

- **Granting of work permits for children and visas for domestic helpers;**
- **Acquisition and rental of real property;**
- **Integration into the social security system;**
- **Retirement in the host country; and**
- **Tax exemption benefits, the issuance of special cards to be used in tax-free transactions, as well as the periodic review of the provisions on taxation, taking into account changes in domestic legislation as well as developments within the organizations.**

III. Dissemination by the organizations of information on the privileges and immunities granted to staff members and officials at a duty station, as well as their obligations

Additional efforts are needed by United Nations system organizations to effectively disseminate information concerning the privileges and immunities, as well as duties and obligations, of staff in each duty station. This would ensure, inter alia, that staff members are better equipped to make well-informed decisions about their professional and personal lives.

Recommendation 3

In order to better acquaint staff, particularly new recruits and new arrivals at a duty station, with the contents of the host country agreements, the executive heads of organizations are requested to issue comprehensive information circulars and publicize, by electronic and other appropriate means, the privileges, immunities and other benefits granted to staff members and officials, as well as their obligations.

IV. Dissemination by host countries of information on the privileges and immunities granted to staff members and officials at a duty station, as well as their obligations

Additional efforts are needed by some host countries to adequately and systematically advise United Nations organizations located in their territories, as well as their own national civil services and local business communities, of information on the laws and policies that relate to the privileges, immunities, duties and obligations of United Nations staff members.

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* These conclusions and recommendations should be applied by organizations according to their specific conditions and situations.

Recommendation 4

The legislative bodies of the organizations should bring to the attention of the host countries the significance of adequately informing the local administration, public services and business communities, especially those situated outside the capital or seat of the various organizations, about the privileges, immunities and benefits granted to United Nations system organizations, their staff members and officials, so as to facilitate the exercise of these privileges, immunities and benefits and to ensure that the staff and officials of the organizations receive adequate cooperation and understanding in the fulfilment of their obligations.

V. The principle of " most favoured treatment"

The disparities that currently exist between headquarters agreements of United Nations system organizations, even between those located within the same host country, need to be addressed to ensure equal and "most favoured treatment" of the organizations concerned and their staff. The adoption of the principle of most favoured treatment of international organizations would mean that any relevant arrangements and facilities granted by the host country of a given organization, but not enjoyed by organizations within the United Nations system, would automatically apply to all organizations within that particular host country. This would ensure continuous updating and modernizing of the headquarters agreements following, for example, the current practice of the Swiss Federal Government.

Recommendation 5

The legislative bodies of the organizations should remind host countries of the desirability of ensuring that any additional facilities granted to intergovernmental organizations within the host country are extended to all United Nations system organizations, their staff and officials located in that territory.

VI. Elaboration of a model headquarters agreement incorporating basic features to be used by all organizations in the United Nations system

In the light of developments in the activities of the United Nations system organizations, there is a need to update and harmonize the headquarters agreements to ensure that they reflect current realities and that their terms are of mutual optimal benefit to the organizations and their host countries. A model framework headquarters agreement, or alternatively standard articles of such an agreement, enjoying the political support of the Member States would be of major use in this context. Such a model framework could, after approval by the General Assembly, serve as a yardstick for the conclusion of new and amendment of existing headquarters agreements, including those among international organizations outside the United Nations system.

Recommendation 6

Drawing on the findings of this report and other relevant information, the Secretary-General of the United Nations, in his capacity as Chairman of the Chief Executives Board for Coordination (CEB), should request CEB to coordinate the formulation of a model framework headquarters agreement, or at least standard articles ensuring uniformity for the approval of the General Assembly. Such a model framework, or standard articles, would be used to guide the conclusion of future and/or updating of existing headquarters agreements between United Nations system organizations and their host countries. A model framework headquarters agreement, or standard articles, should be without prejudice to any agreements already in existence, which provide for more favourable conditions.

VII. Timely processing of visas for staff and officials

The United Nations has and continues to experience administrative and managerial difficulties caused by delays in obtaining from some host country authorities visas for staff and officials travelling on mission, which has negatively impacted on programme performance and has had cost implications for the organization.

Recommendation 7

The legislative bodies of the organizations should remind host countries of the significance of simplified procedures that would ensure the speedy processing of visas for staff and officials travelling on mission for United Nations organizations, and prevent undue delays in the substantive work of the organization as well as limit possible financial losses.

I. INTRODUCTION

1. Recent debates regarding the work/life concerns of staff members of the organizations of the United Nations system, and the impact of such concerns on productivity within the organizations, inspired the Inspectors to undertake this system-wide report on the analysis of the headquarters agreements as they relate to human resources management concerns within the various organizations. As previously stated, the main objective of the report is to analyze selected topics covered by the headquarters agreements with the view to identifying areas where adjustments might be advisable, and developing some ideas which could serve as a basis for model rules for future headquarters agreements.

2. At the outset, the Inspectors collected headquarters agreements, including selected agreements concerning regional and country offices. Approximately 20 agreements were systematically analysed with particular emphasis on the way in which these instruments considered the issues of privileges and immunities, special arrangements regarding premises, tax advantages, customs arrangements concerning the import of goods and equipment, work permits and employment opportunities for spouses and children.

3. Based on that analysis as well as the responses to a questionnaire, and considering the results of subsequent meetings with representatives of participating organizations, the Inspectors decided to focus this report primarily on the impact of the headquarters agreements on the work environment of staff, that is the human resources management related issues in the United Nations system. In this context, the report addresses issues concerning work permits for spouses and children, domestic helpers and non-dependent family members of staff; the acquisition, rental and sale of real estate by staff; the integration of staff into the social security system of host countries; the possibility for staff members and their families to retire in the host countries; and the payment of value added tax (VAT) and other taxes, as well as income taxation issues. Noting that headquarters agreements generally cover a wider variety of issues, the Inspectors consider that it would be more prudent to focus on only a few select issues in this report, and to address any others that may be in need of review in a future separate report if so required.

4. This report provides an overview of the headquarters agreements and examines their practical implementation in relation to the efficiency of the organizations in the area of human resources management. Moreover, it explores the efforts undertaken by the host countries and the organizations themselves to regularly and systematically disseminate relevant information on the privileges, immunities, benefits and obligations of the organizations and their staff. This report intends to contribute to a general reflection on ways to optimize the terms of host county agreements and their implementation to the mutual benefit of the organizations and their host counties; and, in the light of changing realities, to improve overall efficiency within the organizations as well as the well-being and security of staff.

5. The Inspectors express their sincere appreciation to the organizations and their staff members, in particular from the departments of human resources management and legal services for their substantive input and for the excellent cooperation in the preparation of the present report.

II. HISTORICAL OVERVIEW OF EXISTING AGREEMENTS

6. **Pre and Post 1940s:** Among the oldest headquarters agreements are the agreements governing the status of the International Labour Organization (ILO) in Switzerland, which were concluded in 1921 and 1926 between the Government of Switzerland, the League of Nations and ILO by means of a modus vivendi. These agreements were replaced by a comprehensive agreement and executive arrangement in 1946. The provisions and operation of the agreement have been developed or adapted either through agreed practices (for instance concerning the taxation of income other than the salary paid by ILO in 1979), unilateral circular notes issued by the Government of Switzerland (for instance the conditions for VAT exemption in 1995), or by means of exchanges of letters (such as the 1994 exchange of letters concerning the conditions for affiliation to the Swiss social security scheme).

7. The agreement between the International Court of Justice (ICJ), and the Government of the Netherlands, as recorded in the 1946 exchange of letters between the President of the Court and the Minister of Foreign Affairs of the Netherlands, governs the regime of privileges, immunities, facilities and prerogatives, within the territory of the Netherlands, of members of the Court, the Registrar and officials of the Court.

8. The 1947 United Nations Headquarters Agreement with the United States of America was among the earlier headquarters agreements. Supplementary agreements signed in 1966, 1969 and 1980 were in relation to the expansion of premises and the lease of additional buildings. The United Nations Development Programme (UNDP), the United Nations Children's Fund (UNICEF) and the United Nations Population Fund (UNFPA), also headquartered in New York, do not have separate agreements, as they are not separate legal entities. The 1947 United Nations Headquarters Agreement with the United States also applies to them.

9. The Universal Postal Union (UPU) noted that it does not have a separate headquarters agreement with Switzerland. Given the position of UPU as a United Nations specialized agency, the Government of Switzerland decided that as of January 1948, the Convention on the Privileges and Immunities of the United Nations concluded in 1946 between the Swiss Federal Council *(Conseil fédéral)* and the United Nations Secretary-General, would be applied by analogy to UPU, its organs, the representatives of its Member States, to experts and to the staff members of the organization. The Parliament approved the decision in 1955. Since the application of the Swiss authorities' principle of equality of treatment of international organizations, the status of UPU is currently considered identical to other Swiss-based organizations.[4]

10. The World Health Organization (WHO) signed a separate headquarters agreement with Switzerland in 1948 and, like UPU, it also later benefited from the principle of equality of treatment of international organizations applied by the Swiss authorities.

11. **1950s:** The Governments of Italy and France signed headquarters agreements with two separate United Nations specialized agencies – the Food and Agricultural Organization of the United Nations (FAO) in 1950, and the United Nations Educational, Scientific and Cultural Organization (UNESCO) in 1954. In 1951, the Government of Switzerland signed an agreement with the World Meteorological Organization (WMO) and the Government of Canada signed an agreement with the International Civil Aviation Organization (ICAO).

12. Agreements concerning three regional economic commissions of the United Nations were also concluded in the 1950s. An agreement was signed in 1953 with the Government of Chile for the establishment of the Economic Commission for Latin America and the Caribbean (ECLAC). The following year an agreement was signed with the Government of Thailand establishing the headquarters of the Economic Commission for Asia and the Far East, now known as the Economic and Social Commission for Asia and the Pacific (ESCAP). The Government of Ethiopia and the Economic Commission for Africa (ECA) later signed their agreement in June 1958.

13. The agreement establishing Vienna as the headquarters for the International Atomic Energy Agency (IAEA) was signed with the Government of Austria in 1958.

14. **1960s:** Of the agreements considered, only one was concluded in the 1960s. The Government of the United Kingdom of Great Britain and Northern Ireland and the International Maritime Organization

(IMO) signed their agreement regarding the headquarters of IMO in 1968.

15. **1970s:** In the early 1970s, the Government of Switzerland agreed to two additional United Nations specialized agencies setting up their headquarters there – the World Intellectual Property Organization (WIPO) in 1970 and the International Telecommunication Union (ITU) in 1971. An implementing arrangement also signed in 1971 complements the ITU headquarters agreement. Both WIPO and ITU benefit from the equality of treatment principle. Later in the 1970s, the newly established International Fund for Agricultural Development (IFAD) concluded a headquarters agreement with the Government of Italy.

16. **1980s:** The United Nations Office at Nairobi was among those established in the 1980s. There are three types of United Nations offices in Nairobi: offices with headquarters in Nairobi, including the United Nations Environment Programme (UNEP), United Nations Human Settlements Programme (UN-Habitat) and the United Nations Office at Nairobi; country and regional offices of United Nations agencies and programmes; and United Nations offices for other countries such as Somalia and Sudan. The headquarters agreement of UNEP, which was later extended to UN-Habitat and the United Nations Office at Nairobi, was considered the most favourable in terms of scope and conditions. Other United Nations agencies and programmes based in Nairobi negotiated separate agreements – although these agreements were similar there were discrete differences found. It was also noted that some offices for Somalia, Sudan and other locations did not have any agreements at all. Efforts at the inter-agency level to open a discussion with the Kenyan authorities to negotiate a single headquarters agreement for all Nairobi-based United Nations offices or, at least, establish one model that would apply to all, have not yet met with success.

17. **1990s:** During this period several headquarters agreements were negotiated and signed with respect to newly established or recently relocated funds and programmes, specialized agencies and related organizations, including the World Food Programme (WFP) in 1991, World Trade Organization (WTO) in 1995, the United Nations Industrial Development Organization (UNIDO) and United Nations Volunteers Programme (UNV) in 1995, and the Economic and Social Commission for Western Asia (ESCWA) and the Preparatory Commission for the Comprehensive Nuclear Test-Ban Treaty Organization (CTBTO) in 1997. A new headquarters agreement between ICAO and the Government of Canada was signed in 1990 and entered into force in 1992, replacing the 1951 agreement.

18. As is evident from this historical review, the organizations of the United Nations system have over the years entered into numerous headquarters agreements, basic cooperation agreements and other sub-agreements, with different States in various regions of the world during the past 50-plus years. While governing the status of the organizations within these countries, the agreements typically acknowledge and include issues concerning the juridical personality and legal capacity of the organizations, determine their immunity from jurisdiction and execution of the host country, and regulate, inter alia, immunity and property of the organizations' assets, inviolability of its premises and archives, and exemption from income or property taxes, customs duties and taxes on goods and services. Additionally, they also cover issues such as the right to hold and transfer funds, freedom of communication, and the status of Permanent Missions of Member and Observer States to the organizations as well as their staff. The privileges and immunities of the staff of United Nations organizations are also generally provided under the agreements. Although rarely activated, United Nations headquarters agreements normally contain a mechanism for the settlement of disputes that may arise from their interpretation or application.

19. As each United Nations organization historically negotiates and establishes its own separate agreement with the particular country in which it is to be headquartered, there are significant differences between these agreements. The degree of detail in headquarters agreements can vary depending upon a number of different factors, including, for example, the date of the agreement and the flexibility of the parties involved in the negotiations. Some headquarters agreements include approximately 40-50 detailed articles that expand upon socio-economic and work/life concerns relevant to staff. Conversely, other agreements may include only 10 articles with very few details beyond the immediate legal jurisdiction of the organization in question. In the light of these disparities, some States as well as secretariats and even non-governmental organizations (NGOs) have suggested that the headquarters agreements of United Nations organizations should be reviewed not only with

respect to their legal aspects, but also in terms of the broader socio-economic realities as well as the human resources management and work/life related issues of staff. This, to a certain extent, is in keeping with the recent calls by the Secretary-General and others to consider the reassessment of headquarters agreements entered into by United Nations organizations and, where appropriate, to renegotiate, revise, amend and/or update those agreements that no longer meet the needs and current realities of these organizations, their staff or the host countries themselves.[5]

Implications of this evolution and the current status of headquarters agreements

20. A number of the headquarters agreements have already been revised, amended or updated since their conclusion, including those of the International Criminal Tribunal for the Former Yugoslavia (ICTY), the United Nations Secretariat, ESCAP, FAO, ICAO, IMO, UNIDO, and IAEA. Based on the information provided by the respective secretariats, it appears that those revisions, amendments and updates relate primarily to the lease of new premises, the expansion of boundaries (the headquarters district, land and buildings), and the general upkeep or enhancement of the physical facilities. These important amendments represent, to some extent, efforts to ensure better working conditions, particularly in terms of the adequacy of office space, and can be seen as an opportunity to revisit and improve office space management within United Nations organizations. The Joint Inspection Unit (JIU) report entitled "Management of buildings: practice of selected United Nations system organizations relevant to the renovation of the United Nations Headquarters" (A/56/274) highlights the relevance of ensuring favourable working conditions within the United Nations system – the report was endorsed by the General Assembly (A/RES/56/234).

21. Similarly, supplementary agreements signed in relation to existing headquarters agreements also focus on the lease of additional premises and the expansion of boundaries. For example, the previously mentioned first, second and third supplementary agreements to the 1947 United Nations Headquarters Agreement with the United States of America deals with the lease of new premises and boundary issues. The Government of Ethiopia and ECA also concluded additional agreements relating to the Commission's physical facilities in Addis Ababa. Likewise, the supplementary agreements to the headquarters agreement between the Government of Italy and FAO, evidenced in a number of exchanges of notes and letters in 1986 and again in 1990, 1991 and 1992, deal primarily with the extension of the boundaries of the organization's headquarters and the revision of the list of land and buildings rented by FAO. Further exchanges of letters deal with the organization's immunity from Italian jurisdiction and with the privileges and immunities of FAO officials.

22. While the revisions, amendments and updates undertaken thus far in respect of the headquarters agreements generally do not address the issues of privileges, immunities or benefits of United Nations staff members, which are the main concerns of this report, there are a few exceptions.

23. The headquarters agreement concerning ICTY was amended through an exchange of notes verbales to enable spouses of judges, the Prosecutor, the Registrar and other officials of the ICTY to seek gainful employment in the Netherlands – this amendment entered into force on 20 July 2001. Another agreement, constituted by an exchange of notes verbales between ICJ and the Ministry of Foreign Affairs of the Netherlands, entered into force on 19 February 2002. This concerned the employment of members of the family forming part of the households of the Registrar, the officials and the members of the Court. A similar additional agreement between the Government of Chile and ECLAC, which regulates the performance of gainful activities by spouses of international staff members, had entered into force in November 2000. There are no other indications of similar agreements signed recently by United Nations organizations.

Present validity and relevance of the agreements – the need to revise, amend or update

24. It would appear that despite concerns, a significant number of headquarters agreements continue largely to meet the needs of the organizations. In response to the JIU questionnaire, ECLAC, ESCWA, UNDP, UNFPA, WFP, ILO, FAO, ICAO, WHO, ITU, WMO, WIPO, and UNIDO all indicated that their existing headquarters agreement and/or supplementary arrangements appropriately meet their needs and those of their staff.

25. Although a number of organizations affirm

the validity and relevance of their host country agreements, there are a few that are of the view that their headquarters agreements are not entirely adequate. Even where the agreements are generally good, there are problems due to the inadequacy of implementation of the provisions.

26. In an effort to address their concerns, some organizations or their organs including ICTY, the United Nations Secretariat, ESCAP, ECA and IMO indicate that they have undertaken or envisage undertaking negotiations with the host country authorities to revise, amend, supplement and/or update their agreements.

27. While ILO does not envisage a general revision of the applicable texts or practices, some discussions are anticipated with a view to clarifying the status of the organization and its officials on a few minor procedural issues resulting from ongoing modifications in Swiss legislation.

28. UNESCO indicates that its headquarters agreement, taken as a whole, does not need a complete revision. However, there are certain sections that may need to be updated, either to take into account the evolution of individual and family lifestyles since 1954, or to clarify the fiscal system applicable to staff income after the progressive withdrawal of exemptions over the past 10 years, as well as the application of new taxes. This comment by UNESCO sums up the reality of many United Nations organizations. For many organizations, the key concern in connection with the relevance of the headquarters agreements is the need to introduce modifications and modernization that would allow a more people-centred approach in the interpretation and implementation of these agreements. If properly applied and adopted by host countries, the principle of most favoured treatment of international organizations, as previously discussed, would also address many of these concerns and allow, to some extent, an automatic modernizing and updating of agreements that may be somewhat dated.

III. PRACTICAL CONSIDERATIONS OF HUMAN RESOURCES RELATED ISSUES OF THE HEADQUARTERS AGREEMENTS

29. Whenever an organization in the United Nations system recruits a staff member, it displaces a number of family members, each of whom must adjust to a new environment. Concerns such as the employment of spouses, the education of children, visa facilities for elderly parents and other non-dependent family members, are important to these families and as such, have had a profound impact on the inseparable professional and personal well-being of staff. The significance of providing support to staff members and their families has become increasingly clear and should no longer be considered a luxury, but rather must be seen as a wise investment that pays off generously for the organizations in terms of staff morale and productivity. Based on the information collected in the preparation of this report, it is evident that a supportive headquarters agreement which incorporates current human resources management and work/life concerns can go a long way in creating a sustainable environment for staff and their families.

30. This section of the report highlights selected work/life thematic issues that, according to some United Nations system organizations, require further review in terms of their relevance to the headquarters agreements, and with respect to their interpretation and practical implementation by the host countries. Among the issues discussed are:

(a) Work permits for spouses and children of United Nations staff members;
(b) Acquisition, rental and sale of real estate by staff members;
(c) Staff integration into the social security systems of host countries;
(d) Staff retirement in the host countries;
(e) Payment of VAT and similar taxes; and
(f) Income taxation issues.

(a) Employment opportunities

Work permits for spouses

31. Based on information from United Nations system organizations, it is apparent that spouse employment is a very, if not the most, important work/life concern for staff members. The Secretary-General recognises this concern and has on several occasions reiterated the importance of improving the work environment within United Nations organizations, and ensuring that staff members enjoy more rewarding careers which take into account their professional as well as their personal well-being. In his report entitled "Strengthening of the United Nations: an agenda for further change" dated 9 September 2002 (A/57/387), the Secretary-General noted that the opportunities for employment of spouses are an increasingly relevant factor in attracting candidates and ensuring gender balance for jobs around the globe, and expressed concern that agreements with host countries do not always facilitate or encourage the employment of spouses. He further suggested that there might be a need for United Nations organizations to approach governments to explore possibilities for the renegotiation of headquarters agreements with respect to, inter alia, the employment of spouses.[6]

32. Geneva-based organizations as well as UNDP, UNFPA, ICAO, UPU, IMO, UNIDO, IAEA and ICTY report that spouses are entitled under the law of their host countries to obtain work permits and that a variety of legal and administrative practices have been adopted at their various headquarters to facilitate the processing of these permits. In the case of ICAO, the basis is an understanding with the Government of Quebec (1994), which provides that the Government undertakes to facilitate to the spouses of officials of ICAO, as well as to the children of those persons permanently residing with them, the issuance of a permit to work in Quebec. Some organizations, such as IMO, noted that spouses of accredited staff members do not need work permits in their host countries. ICJ also indicated that spouses of staff members are entitled to work in the Netherlands without obtaining a separate work permit.

33. Spouses of staff members of organizations based in Switzerland are entitled under Swiss law to obtain work permits without restriction provided that they live in Switzerland. The spouses of staff members residing in neighbouring France are subject to a more restrictive access to the Swiss

labour market. ITU added that further to a decision by the Federal Council *(Conseil fédéral)* to modify the ordinance limiting the number of foreigners (*l'ordonnance limitant le nombre des étrangers*), new regulations came into force on 1 November 1995 making it easier for the persons specified below to take up paid employment. As from that date, the spouses of international civil servants, as well as any unmarried children of the family who entered Switzerland as part of the family unit before the age of 21 years, have access to the Swiss employment market, provided they reside in Switzerland and form part of the same household as the international civil servant and the principal holder of a *carte de légitimation* issued by the Federal Department of Foreign Affairs. To this end, a special permit known as a permis *C* is issued to them by the competent authority upon simple presentation of a contract of employment or offer thereof, or upon communication of the wish to work on a self-employed basis.[7]

34. Spouses of staff members of Vienna-based organizations can obtain work permits. Upon application the Austrian Federal Ministry for Foreign Affairs issues spouses with a certificate of "preferential access to the labour market". Prospective employers of the beneficiary are granted an employment permit upon application to the regional office of the Austrian Public Employment Service (*Arbeitsmarktservice*) competent for the area in which employment is taken up.

35. The United Nations Office at Nairobi indicates that the spouses of its staff members are entitled under the laws of Kenya to obtain work permits, provided that they are not excluding a national of the host country from a job opportunity, and where they are self-employed or working for a non-diplomatic entity. The legal and administrative practice in this context is for the employer and the employee to seek the work permit from the applicable ministry. Self-employed spouses are required to demonstrate the nature of their work.

36. ESCWA reports that while its host country grants, when appropriate and to the extent possible, work permits for spouses, only a few foreign nationals actually apply for work permits because of the requirement that they surrender their diplomatic immunities and benefits, including the non-payment of certain fees.

37. Similarly, ECA emphasizes that, in principle and from a legal point of view, Ethiopian law does not prohibit the employment of spouses of international civil servants. Indeed, according to Ethiopian Labour Law No. 42/93 "any foreigner may be employed in any type of work in Ethiopia where he possesses a work permit given to him by the Ministry". Article 174 of Labour Law 42/93 entitled "Employment of Foreign Nationals" states that "a work permit shall be given for employment in a specific type of work for three years and shall be renewed every year". However, the Government does not in fact allow employment of spouses of United Nations staff members in the Ethiopian labour market. More importantly, the Government does not even agree to their employment within the ECA or any other international organization citing the unfavourable economic conditions prevailing in the host country, as well as the limited labour market and high unemployment rates, as the main reasons for its position on the issuance of work permits for spouses. ECA considers this an issue that urgently needs to be addressed.

38. UNESCO reports that it has been informed by the French authorities in a letter dated 26 March 2004 that the relevant ministries of the Government of France are in agreement to abolish the obstacles, which prevent the spouses of staff members of UNESCO from seeking gainful employment in France. The practical modalities of this agreement are yet to be finalized.

39. With a few exceptions, most host countries have apparently established legal and administrative arrangements to facilitate spouse employment, however, what seems to be the quandary for some organizations is the practical implementation of these arrangements.

40. The inability of spouses to acquire work permits is a significant work/life concern that can affect the productivity and efficiency of organizations within the United Nations system. The employment prospects for spouses make recruitment more difficult, create a problem in terms of retention of staff, discourage staff mobility and negatively impact the gender balance that most organizations aim to achieve. While it is commendable that the Secretariat and some United Nations system organizations have undertaken initiatives to facilitate the recruitment of spouses, additional efforts are needed in this regard.

Candidates for recruitment turning down firm contract offers and staff members resigning because of the lack of employment opportunities

for their spouses

41. As stated in a recent report by the United Nations Development Group (UNDG), "the lack of facilities for the employment of United Nations expatriate spouses has emerged as a serious hindrance to the United Nations System's ability to recruit and retain the highest qualified specialists for overseas assignments, particularly women".[8]

42. Several organizations advise that they do not collect statistics on the number of candidates that have turned down job offers with organizations within the United Nations system because of a lack of employment opportunities for their spouses However, despite the lack of definitive statistics the matter of employment opportunities for spouses appears to be a crucial one for many international civil servants, some of whom have indeed, on occasion, terminated their contracts or declined transfers to new posts because of a lack of employment opportunities for their spouse. The United Nations Office at Nairobi, ESCAP, ECA, ESCWA and UNFPA all recall cases where qualified candidates have turned down firm contract offers because of the lack of employment opportunities for their spouses. Additionally, several of the regional commissions including ECLAC, ECA and ESCWA as well as ICAO report that there have been candidates for recruitment who have made their acceptance of a contract offer conditional on their spouses also having the possibility of employment with these organizations.

43. It is difficult to assess how many missed chances of desirable recruitment exist; in particular, it is impossible to find out how many qualified candidates for recruitment do not apply at all since they are aware of the difficulties their spouses would encounter at a certain duty station. Nevertheless, the information the Inspectors received shows that there is a negative impact on the choice of candidates for an organization if the working environment for spouses is difficult.

44. Several organizations indicate that statistics are not systematically collected on the number of staff members who have resigned because of a lack of employment opportunities for their spouses. This, of course, limits the possibility to analyse effectively any developing trend in this regard, and should be addressed in the light of paragraph 49 of this report. However, ICTY (prior to 2001), the United Nations Office at Nairobi, ESCAP and FAO report that there have been resignations due to such lack of opportunity for spouses. According to UNFPA, staff members, have accepted reassignment on the condition that their spouse is able to secure employment in the new host country, but not necessarily with UNFPA.

45. The possibility of accessing work permits does not guarantee finding work. In this context, it is noted that both IAEA and CTBTO have indicated that there have been resignations due to a lack of employment opportunities for spouses, but this is more related to the realities within the current labour market of the host country rather than to a deficiency with the headquarters agreement.

46. While ECA has no record of the number of staff members who have requested reassignment due to the lack of employment opportunities for their spouses, the Commission is aware of instances where staff members did not renew their contracts specifically because of this issue. Generally, greater efforts are needed to improve data collection and carefully monitor trends relating to the separation of professional staff in the United Nations system, particularly in the light of the limited statistics available on this issue.[9]

47. Further, the question of candidates for recruitment turning down firm contract offers and staff members resigning because of the lack of employment opportunities for their spouses have been seen in the context of General Assembly resolution 55/258, dated 27 June 2001 on human resources management, which recognises the value of staff mobility in the system and requests the Secretary-General and the International Civil Service Commission (ICSC) to undertake measures to review and facilitate mobility. Similarly, such occurrences also contradict the goals of the Secretary-General's reform efforts, particularly as regards the new appointment and promotion system introduced in 2002, which includes a managed reassignment programme for junior professionals and incorporates a mobility requirement for promotion to the senior levels within the United Nations. The success of this and other reform measures would require flexibility on a number of levels including the possibility of staff members to be accompanied by their families and for spouses to have access to employment. Additional efforts would also be required to ensure that there are no encumbrances that could systematically prevent the United Nations system organizations from recruiting and retaining the best persons for jobs around the globe – among the concerns that would need to be

addressed in this context are visa and work permit restrictions for spouses.[10]

48. The issue of staff mobility is one of the main aspects of the Secretary-General's reform initiatives likely to be influenced by the arrangements of privileges, immunities and benefits included in the headquarters agreements. In this context, the report of the Secretary-General on the activities of the Office of Internal Oversight Services: implementation of all provisions of General Assembly resolution 55/258 on human resources management, highlights the importance of improving conditions of service with regard to pay and benefits as well as work/life issues for promoting staff mobility.[11] The Secretary-General's goal to achieve greater gender balance[12] within the United Nations Secretariat is also likely to be affected by limitations imposed on the employment of spouses, particularly as male spouses may be less inclined to accompany their spouse to a duty station where limitations on employment opportunities are imposed.

49. As indicated above, staff members who are obliged to consider incorporating into their career development experiences in different organizations and at different duty stations, have in some instances declined contract offers and transfers to certain duty stations. This is perhaps linked to the perception that only limited privileges, immunities, benefits and opportunities would be available to them and to their families at certain duty stations; of particular concern is the lack of employment opportunities for spouses. In the light of this and in keeping with JIU recommendations concerning the recruitment, management and retention of young professionals in the United Nations system, more efforts should be made by the secretariats, governing bodies of organizations and the General Assembly to facilitate spouse employment.[13]

Policies of the organizations regarding the employment of spouses in their secretariats

50. With the exception of the regional economic commissions, namely ECLAC, ESCAP, ECA and ESCWA, not very many organizations follow a flexible policy regarding the employment of spouses in their secretariats. It is noted that most of the economic commissions make a special effort to accommodate spouses within their secretariats when the local labour market conditions of their respective host countries are not very favourable. ICTY, the United Nations Office at Nairobi, WHO and WMO (since 1996) also indicate that they follow a somewhat flexible policy regarding the employment of spouses in their organizations, but that this is not necessarily done only during difficult economic times within their host countries.

51. UNESCO, WIPO, ITU and CTBTO indicate that staff rules generally prohibit the employment of spouses in their organizations. In the case of FAO, which in the past prohibited the employment of spouses, a new policy on spouse employment has recently been adopted. This is encouraging in the light of the large number of vacant posts, particularly in the regional offices, and the apparent need for a more flexible, dynamic and responsive workforce as recently highlighted in a report by the JIU entitled "Review of management and administration in the Food and Agriculture Organization of the United Nations" (FAO), 2002.[14]

52. WFP and ITU also informed the Inspectors that they have made additional efforts to facilitate the employment of spouses and to disseminate relevant information in this regard. Notably, WFP deserves praise for establishing a spouse employment policy and a spouse employment focal point based in the Human Resources Unit. ITU notes its involvement, along with a number of other United Nations organizations, in the Participating Agencies Mobility System (PAMS), which was recently developed through the joint efforts of the former Consultative Committee on Administrative Questions/ Personnel and General Administrative Questions (CCAQ/PER) and its partner committee, the Information Systems Coordination Committee (ISCC). CEB currently monitors PAMS, the purpose of which is to foster inter-agency mobility and provide an easy and effective electronic means of making the curriculum vitae (CV) or resumes of interested staff members and their spouses available for consideration by the participating organizations of their choice. While assisting United Nations system-wide mobility in general, PAMS also acts as a tool for spouse employment. In the light of the potential of this facility, relevant information concerning its use should be adequately disseminated to all United Nations organizations.[15]

53. In this context, the Inspectors also note with appreciation the UNDG Joint Policy on the Employment of Expatriate Spouses which aims at permitting and encouraging the employment of United Nations expatriate spouses both within and outside the United Nations system through, inter alia, sponsoring the creation of a global United

Nations Spouse Employment and Career Opportunities Network and facilitating access to existing databases where information pertaining to employment opportunities at different duty stations is available.[16] Additionally, it is noted that on 5 September 2003 the Under-Secretary-General for Management wrote to United Nations resident coordinators to ask them to provide information in respect of access to permits and other spouse employment issues. The initial replies to this request indicate some efforts, but there continues to be concern in this area.[17]

54. Despite these important steps taken by the Secretary-General and others to encourage and facilitate the employment of spouses of staff of the United Nations system organizations, this issue remains unresolved in a number of host countries. The Inspectors reiterate the need for host countries that have not yet done so, to introduce more liberal employment policies for spouses of staff members of United Nations system organizations. This would, inter alia, facilitate the reform initiatives within United Nations system organizations, encourage the attraction and retention of the best candidates for jobs, enhance staff mobility, and support staff in terms of their work/life concerns. The Inspectors note with satisfaction that the Panel on the Strengthening of the International Civil Service arrived at the same conclusion contained in recommendation 16 of its report to the General Assembly (A/59/153).

► **Recommendation 1**

Procedures followed by the host country in issuing work permits to spouses

55. Some organizations indicate that while their host countries do allow the issuance of work permits there are occasional procedural concerns and delays that ought to be addressed. UNDP and UNFPA emphasized that over the past few years there has been a clear and greatly appreciated effort by the host countries missions to simplify and reduce the time frame for the processing of work permits. However, there are concerns regarding newly arrived spouses who are for the first time seeking employment and may face difficulties owing to the fact that:

(a) they normally do not have work experience in the country;
(b) they often cannot show that they are qualified for a work permit when being considered by potential employers;
(c) potential employers sometimes lack the relevant knowledge about the required visa;
(d) a request for a work permit may only be filed once the potential employer makes an offer of employment to the spouse; and
(e) the time frame for review of the request for a work permit is generally too long.

56. FAO reports that there is no provision in its headquarters agreement regarding the employment of spouses and that relevant Italian law applies. FAO is of the view that, within the framework imposed by the relevant Italian laws, the authorities have always shown a positive and active approach to problems linked to Italy's role as host country. However, spouses of non-European Union nationals face some problems in that they may only be recruited from their country of origin, which means that they may not be resident in Italy as the spouse of a United Nations staff member at the time of recruitment or request for a work permit. Accordingly, staff members with non-European Union nationalities are sometimes required to return to their home countries for several months during the processing of their work permits. The spouses of FAO staff members who are citizens of States of the European Union do not have such problems.[18]

57. Despite the procedural concerns raised by some organizations, including the regional commissions ECLAC and ESCAP, other organizations such as ICAO, ITU, WMO, WIPO and ICTY are of the view that the procedures followed by their respective host countries in issuing work permits to spouses are relatively simple and helpful and do not give reason for concern.

58. While many organizations note that spouses are entitled to work permits, several of them also raise a concern relating to the time frame involved in processing these permits. A majority of the organizations interviewed advise that the processing period is generally 2-4 weeks but that delays are quite usual.

59. According to ILO, in order for spouses to be issued with a work permit, it is first necessary to obtain a document certifying that the bearer has the right to work in Switzerland. This generally takes two to three weeks. Once an employer has offered a contract, the work permit is immediately issued. In this context, ITU advises that it takes one week for the delivery of the *attestation* issued by the *Office cantonal de la population* (Cantonal Population

Bureau).

60. The United Nations Office at Nairobi states that it is not able to determine the time frame to obtain work permits for spouses, as it is the responsibility of the employer and employee to apply for the permit. At ESCAP, the procedure is that a prospective employer would apply for a work permit on behalf of the spouse and/or child – there is no direct role for ESCAP. Permits could then be obtained within one month. The spouses of ESCWA staff may obtain work permits within four weeks. It is worth noting that ESCWA has received only two requests for employment since its move to Beirut in 1997, both of which were not pursued after spouses of staff members were informed that they would be obliged to forfeit diplomatic immunities upon issuance of the work permit.

61. To summarize, in some duty stations it would be desirable to have the procedure followed by the host country simplified in issuing work permits for spouses and the reduced duration of the procedure.

Negotiations to improve the procedures/ opportunities for spouse employment

62. Considering the importance of the issue of spouse employment among staff, regrettably only a few organizations have undertaken negotiations with their respective host countries to resolve concerns in this regard. Among the organizations interviewed for this report, only ECA and CTBTO indicate that negotiations are underway with their host countries to, inter alia, improve opportunities for the employment of spouses and simplify the procedures for work permits. ESCAP and FAO also envisage entering into discussions with their host countries to improve opportunities for spouses, in terms of employment, in the near future. This matter has recently been addressed by the French authorities in relation to the spouses of staff of UNESCO (see paragraph 38 above).

Work permits for children and visas for domestic helpers

63. Most organizations that responded to the questionnaire issued in respect of this report note that the children of international civil servants are entitled in accordance with the law of their respective host countries to obtain work permits under the same conditions as spouses. However, there are some basic criteria for the issuance of work permits for children, including that the children must:

(*a*) form part of the household of the staff member;
(*b*) be under the age of 21 years (23 years in some cases); and
(*c*) be accepted by a prospective employer.

64. Upon application from Vienna-based organizations, for example, the Austrian Federal Ministry for Foreign Affairs issues dependent children under the age of 21, children of staff members who arrive in Austria before the age of 21 for the purpose of family unification, and those who wish to take up employment after their twenty-first birthday with a certificate of "preferential access to the labour market". Prospective employers are granted an employment permit upon application to the regional office of the Austrian Public Employment Service (*Arbeitsmarktservice*) competent for the area in which employment is to be taken up.

65. ECA and FAO report that children are not entitled under the law of their host countries to obtain work permits. ECA points out that children and spouses of staff members are subject to the same legal regime and that the Government of Ethiopia does not agree to their employment by ECA, other United Nations agencies or international organizations. With respect to UNESCO the situation regarding children is the same as mentioned in relation to spouses in paragraph 38 above.

Visas for domestic helpers

66. The possibility for staff moving to new duty stations to be able to bring their own domestic helper is an important issue, especially for staff with families who may, for example, prefer to have their young children instructed in their mother tongue by someone with whom they are familiar. Similarly, staff may, from time to time, wish to be accompanied by non-dependent family members, especially adult children and parents who may need looking after. While such issues are not always adequately addressed in the headquarters agreements or supplementary agreements, they are the type of work/life concerns that are important to staff members moving between duty stations.

67. According to the information provided in response to the JIU questionnaire concerning this

report, most host countries do indeed grant visas for the domestic helpers of staff members and officials. Only the host countries of the United Nations Office at Nairobi and ECA apparently do not grant visas for domestic helpers. Many host countries impose certain criteria for the issuance of these visas. In the case of IMO, visas for domestic helpers are only granted to staff at the time of their first appointment. Staff members of ESCAP may only be granted a visa for one helper per household; it is not clear whether there is a time frame in which this visa may be issued. ESCWA noted that visas are granted for domestic helpers on a complimentary basis only.

68. The Swiss authorities provide entry visas and a special identity card to domestic helpers for staff members of United Nations organizations. Employment of domestic staff by international civil servants holding *cartes de légitimation* of type C (pink card, grades P5 to D2) or type D (brown card, grades P1 to P4 in the Professional category) is authorised. Those subject to visa requirements must obtain a visa from the Swiss representation in their country of residence before entering Switzerland. Upon the arrival of the domestic helper the organization must request a *carte de légitimation* from the relevant authorities on behalf of the employer.[19]

69. Staff members of the United Nations Secretariat in New York who hold a G-4 visa can obtain a G-5 visa for domestic helpers - such visas will not be granted if the prospective employee is related to the staff member or his/her spouse and has no previous experience in domestic service.[20]

(b) Acquisition, rental or sale of real estate by staff members

70. Another concern for United Nations staff members, in terms of their privileges provided under the headquarters agreements, is the matter of real estate and its accessibility within the various host countries. The restrictions and encumbrances placed on the acquisition of real estate in some duty stations are considered disadvantageous for those staff members and their families who wish to establish a family home in their host country. Although statistics are not available on this issue it is easy to see how such restrictions could be considered disincentives for relocation.

Restrictions imposed by the host country with regard to the acquisition, rental or sale of real estate by staff members

71. The majority of organizations report that their host countries do not impose restrictions on the acquisition, rental or sale of real estate by staff, but there are some duty stations where staff members do indeed face such restrictions.

72. For example, ESCAP notes that non-Thai staff members are not allowed to buy land or houses. However, they are allowed to buy and sell apartments in condominiums. The host country does not impose any restrictions on the rental of real estate by staff members. ESCWA indicates that while its staff members are allowed to acquire land, the host country has established a ceiling with regard to such acquisitions and imposes higher registration fees for international civil servants than for nationals.

73. While the acquisition, rental or sale of real estate by staff appear to be appropriately addressed in some of the headquarters agreements and supplementary agreements, there is a concern with respect to the interpretation and implementation of the provisions by the authorities of certain host countries. As adequate housing is directly linked to work/life concerns it should be included among the areas for reassessment and where appropriate renegotiation in terms of the privileges accorded under the headquarters agreements.

***(c)* Integration into the social security system of the host country**

Participation of staff members and their families in the national social security system

74. A significant number of organizations report that staff members and their families are allowed to participate, if they so desire, in the national social security systems of their host countries. Most of these organizations note that the host countries impose a condition that allows employees who are nationals and permanent residents to participate, but restricts the participation of non-nationals.

75. ILO reports that staff members of Swiss nationality may participate on a voluntary basis in the Swiss old age, disability and unemployment state schemes. Spouses with no employment may also participate on a voluntary basis in the old age scheme. As far as the Swiss private medical insurance system is concerned, any official may participate on a voluntary basis in addition to the compulsory insurance of the organization. ITU

added that staff members and their families could participate in the national social security system of the host country under certain conditions, and within a strict deadline as from the entry on duty of the staff member.

76. Based on the responses to the JIU questionnaire it appears that most host countries have generally not tried to impose elements of their social security system (such as mandatory participation in public health insurance, insurance against disability, old age insurance, social security etc) on staff members or their families. However, there are a few host countries that do indeed impose such restrictions in respect of their own nationals employed with United Nations organizations. IMO, for instance, explained that United Kingdom nationals and permanent residents are required by law to participate in the National Insurance Scheme of that country.

77. FAO's host country allows staff members and their families to participate, if they so desire in the national social security systems, provided that the emoluments paid by FAO are disclosed in order to establish the fee to be paid. The organization further reports that there is no compulsory enrolment in the national system, except in cases where the staff member or his/her family have another employment relationship in Italy. In such cases the Italian social security laws apply.

78. The ESCWA headquarters agreement stipulates that owing to the fact that officials of the United Nations are subject to the Staff Regulations of the United Nations and Staff Rules, which establish a social security scheme, the United Nations and its officials are exempt from the laws of Lebanon regarding mandatory coverage and compulsory contributions to the social security schemes of Lebanon.

79. The key concern in this area relates primarily to nationals of the host countries who are in most cases obliged to participate in the national social security system. This issue is consistently addressed in many of the headquarters agreements and is not among the most burning issues affecting staff members. However, prior to 1994, participation in the Swiss State pension scheme (*l'assurance – vieillesse et survivants, AVS*) was required for some staff members, which ITU did note as an issue. The situation has been subsequently resolved on the basis of negotiations between the Swiss authorities and international organizations in Geneva.

(d) Retirement in the host countries

80. Some organizations reveal that in reality, a large number of staff choose to retire in the host country of the organization for which they have served, particularly during the years immediately preceding retirement. This is due to a number of reasons, perhaps the most obvious being the close ties that staff members often develop to the country in which they have worked and lived for a long time. In some circumstances these ties may indeed be closer than the ties that the staff members have with their own home country. Unfortunately, this issue is often only addressed very late, in the last few years or even months prior to retirement. Support and understanding in the form of streamlined arrangements with the host country to facilitate retirement would likely have a considerable impact on productivity in the final months and years before retirement.

81. Despite these concerns, however, very few United Nations organizations have taken steps to enter into legal or administrative arrangements to facilitate the retirement of staff members in the host countries in which they have worked, lived and in some cases established a family home for many years.

Legal or other arrangements entered into by organizations concerning the retirement of staff members together with their families in the host countries

82. Most organizations indicate that their host country grants resident status to staff members and their families upon retirement, if appropriate and with certain conditions, the main one being the duration of residency prior to retirement. In the case of the United Nations Office at Nairobi, retirees are also expected to meet certain requirements set out in national legislation as regards income levels and non-employment status.

83. The agreement between UNIDO and the Government of Austria contained a provision on the residence in Austria of UNIDO retirees, in section 37(i). The last sentence of the paragraph reads as follows: "The same exemption from immigration restrictions shall also apply to retired officials of the UNIDO under modalities established by the Government". This applies to the United Nations Office at Vienna and IAEA through the existence of the most favoured treatment clause, which operates

on the principle of equal treatment between United Nations system organizations headquartered in Vienna. Thus equal treatment is safeguarded for all retirees who want to stay in Austria.

84. Although many headquarters agreements do not specifically address the issue of retirement in the host country, a practice has emerged in most host countries that facilitate this possibility. As previously stated, conditions are often attached to these arrangements. It is noted, for example, that if an IMO staff member resides in the United Kingdom for 10 years or more, the Home Office would look very sympathetically at his/her application to remain in the country after retirement. In the case of retirees from UNESCO, the French Government will consider the request to reside in France favourably, taking into consideration the number of years during which the staff member was duty stationed at headquarters during the course of his/her career. Any other case will be subject to domestic law. Similarly, at ESCWA, special residence permits are granted to retirees wishing to retain residence in the country after retirement – the regular alien residence charges are imposed. ECA reports that regrettably there appears to be some resistance from the host country Government on this issue.

85. Some organizations, including the United Nations Secretariat, FAO and WHO note that discussions with their respective host countries, regarding the introduction of such arrangements, are underway.

Legal or other arrangements entered into by organizations and host countries with a view to exempting from taxation the pensions received by retirees from the organizations

86. While the host countries of several organizations exempt the pensions of United Nations retirees from taxation, most organizations have not entered into any legal or other arrangement to facilitate this exemption. UNIDO and IAEA are the only organizations that have advised of such arrangements with their respective host countries. ITU points out that the pensions of retirees of international organizations who still hold a *carte de légitimation* because of their status as spouse of staff members are exempt from taxation in the Cantons of Geneva and Vaud, on the basis of an agreement reached in 1991 between the Swiss Federal Administration and the authorities of the two cantons.

87. ECLAC and ESCAP indicate that pensions are not taxed in their host countries. In the case of UNESCO it is noted that until the end of the 1980s, that is for 40 years, retired civil servants of UNESCO residing in France were, in general, not taxed. However, this changed in 1989-1990, when the persons concerned were expressly requested to pay taxes together with arrears, and even sometimes with penalties. UNESCO considered that fiscal exemptions granted by the headquarters agreement to working civil servants were also applicable to the pensions of retired civil servants residing in the host country. From 1992, UNESCO tried to persuade the host country to return to the previous situation where retired civil servants were not taxed. UNESCO initiated an arbitration procedure as provided for in its headquarters agreement with France. An award was issued by the arbitral tribunal on 14 January 2003, which ruled that the previous situation where retired staff members from UNESCO were not taxed could not be considered as a permanent practice binding French authorities, and that article 22 (b) of the headquarters agreement between UNESCO and France does not apply to former civil servants of UNESCO receiving their pensions and residing in France.

***(e)* The payment of value added tax (VAT) and similar taxes by staff members enjoying diplomatic status as well as the purchase of tax-free petrol and other goods and services**

Payment of VAT or similar taxes

88. Based on the responses to the JIU questionnaire and discussions with United Nations system organizations, two basic methods are used by host countries with regard to staff members with diplomatic status:

(a) Deduction of VAT *at source (à la source)*

- The issuance of plastic cards or other documents for tax-free purchases (United States of America model)
- The completion of forms by staff members each time they make a tax-free purchase of 100 Swiss Francs or more resulting in tax-free purchases at source (Switzerland model)

(b) The establishment of procedures to allow staff members to request reimbursement of paid taxes at a later stage, e.g. on a twice yearly basis (Austria model)

89. Most of the organizations that responded to the

JIU questionnaire indicate that their host countries applied the Swiss model described above. In the case of the Swiss-based organizations, it was noted that when VAT could not be deducted from the retail price, staff members of United Nations system organizations enjoying diplomatic status could, nevertheless, request reimbursement from the tax authorities once a year through their respective organization. The Swiss Authorities advise diplomatic staff to try their best to get the VAT reimbursement *'à la source'* so as to avoid long bureaucratic procedures.

90. The United Nations Office at Nairobi advises that two methods are used to make tax-free purchases. The Switzerland model, where a form is completed each time a tax-free purchase is made, and the Austria model, where applicable taxes on purchases are paid and a request for reimbursement made at a later stage, are both used. Annual exemption is granted for electricity, telephone and security costs. There is no annual limit but there are restrictions to the items for which reimbursement will be made (e.g. refunds are not granted for electrical household appliances or items that become household fixtures).

Tax-free purchase of petrol

91. Some organizations, including ICTY, the United Nations, ECA, ILO, UNESCO, WHO, ITU, WMO and WIPO have indicated that their host countries issue, to their diplomatic staff, plastic cards and/or other documents for the tax-free purchase of petrol.

92. The United Nations Office at Geneva delivers these cards to staff members and officials of United Nations system organizations on behalf of the local authorities. In the case of FAO, petrol coupons are ordered by the organization for all those eligible and sold to them through the commissary. Similarly, petrol and oil coupons are also available at the WFP local commissary.

93. ECA staff members use stamps (coupons) for the purchase of tax-free petrol. At ESCWA, purchases can be made through the diplomatic duty-free shop, by completing a customs declaration and processing its clearance through the Ministry of Foreign Affairs and Emigrants and the Customs Department of the Ministry of Finance.

Evaluation of procedures followed in the host country

94. Several organizations are of the view that the procedures followed in their respective host countries, with respect to exemption from payment of VAT and similar taxes, are cumbersome and that simpler methods need to be devised. Some organizations indicate that the procedures could be enhanced by the use of plastic cards or other documents for tax-free purchases at source (United States of America model) – this would streamline procedures and reduce paperwork. In this context, ESCWA stated that the access of staff to a duty-free shop, free from cumbersome bureaucracy similar to the one in Vienna, would improve the situation within its host country.

Observance by the business community in the host countries of the diplomatic privileges of staff members

95. It is noted that the business community in most host countries respect the diplomatic status of staff members of United Nations system organizations, thus enabling them to use the privileges and benefits to which they are entitled. However, there have been instances where some business establishments have not been very cooperative. One economic commission notes for example that there has been some reluctance to cooperate from the business community in its host country, particularly at hotels where the rates for international staff members are significantly higher than for nationals. The same situation is said to apply to banking transactions.

96. Despite the generally favourable response from the business community in most host countries, some organizations note that there have been a few complaints from staff members concerning refusals by suppliers to grant diplomatic exemption. Complaints have also been registered in relation to the delays caused by bureaucracy and cumbersome procedures. Some host countries have taken steps to improve the situation by, inter alia, more adequately informing their civil services and national business communities about the tax privileges of staff who enjoy diplomatic status. Accordingly, ECA reports that the Government of its host country recently issued a directive to the Ministry of Revenue to implement for ECA, other international organizations and diplomatic missions, the exemption from taxes levied on services rendered by the telecommunications company, as well as hotels and restaurants of four stars and above. This exemption from taxes on services is extended only to the official residences of heads of diplomatic

missions and international organizations.

97. It is noted that the host countries of most organizations do provide assistance to staff members if their tax exemption and other diplomatic privileges are not respected. However, a few economic commissions said that it would be helpful if their host countries could provide more assistance in this regard.

98. In summing up the experience of implementation of tax exemption procedures, Inspectors arrived at the conclusion that the United States of America model (deduction at source without a form) appears to be clearly preferable. It reduces the administrative workload of the secretariat considerably as well as that of the authorities of host countries. Nevertheless, the Swiss model merits attention as it offers (in exceptional cases where plastic cards are lost or stolen or where goods are purchased before the document has been issued) the opportunity for staff members to request reimbursement of taxes at a later stage.

(f) Income taxation issues

99. Host countries generally do not impose taxes on the income of staff members received from the United Nations organizations within their territories. However, most host countries do impose some sort of tax on the income of staff members other than that paid by the organizations, such as on proceeds from assets invested.

100. ILO and ITU emphasize that every person employed by their organizations and considered as a staff member is exempted from taxation on income received from the organizations. This includes temporary staff (*surnuméraires)* who are employed on the basis of short-term contracts and are considered staff members. Only persons employed under special service agreements – considered consultants and not staff members – may be subject to taxation in their country of residence on income received from the organization.

101. Several organizations note that the taxation policies relevant to international staff are unclear in their host countries. Further, IMO emphasizes that the British Government (local authorities) is in the process of introducing charges, which may contravene the headquarters agreement on exemption from certain taxes, such as car tax.

102. UNFPA notes that its staff members who are nationals of the United States of America are required to pay social security at self-employed rates and yet are not allowed to take full advantage of self-employed social security entitlements. UNFPA further reports that its staff members who are the citizens of the United States do not get the full benefit of tax deduction, and suggests that the United Nations Secretariat may provide more support to these staff in the procedure of filing tax returns.

103. New developments inside the organizations, concerning human resources issues, working conditions and other related matters, as well as changes in domestic legislation and/or its application, highlight the need for periodic consultations between secretariats of the United Nations system organizations and their respective host countries in order to modify accordingly the relevant provisions of the headquarters agreements

General observations

104. It should be recalled that the topics discussed under this section of the report, namely work permits for spouses and children of United Nations organizations staff members, visas for domestic helpers and non-dependent family members, the acquisition, rental and sale of real estate by staff members, staff integration into the social security systems of the host countries, staff retirement in the host countries, payment of value added and other taxes, as well as income taxation issues, are not systematically included in the original legal texts of the headquarters agreements. Instead such matters are traditionally addressed in supplementary agreements or separate arrangements provided under the laws of the host countries. However, any reassessment and/or renegotiation of headquarters agreements should take into consideration these important work/life matters that clearly have an impact on staff productivity and efficiency in United Nations system organizations. A model headquarters agreement, the elaboration of which is recommended by JIU, should seek to incorporate these matters as well as other relevant human resources management related issues. A good example of clarity in this instance is the case of the ICTY headquarters agreement with the Netherlands, where it is clearly articulated that the United Nations pensions are not exempt from Dutch taxation.

► Recommendation 2

IV. IMPROVING IMPLEMENTATION THROUGH AWARENESS RAISING

(a) Basic information for staff members joining United Nations organizations, recent arrivals at duty stations and staff members with diplomatic status

105. The need to take into consideration the concerns and responsibilities of staff members outside the workplace has become increasingly clear to United Nations organizations, many of which have undertaken efforts to facilitate the well-being of staff beyond the work environment. Although not directly related to this report, the recent introduction of flexible working arrangements for staff within the United Nations Secretariat is an excellent example of the willingness of the Secretary-General to tackle the work/life concerns of its staff.[21]

106. A significant part of addressing work/life concerns is ensuring that staff are provided with relevant and adequate information to enable them to make well-informed decisions about their professional and personal lives. Information on employment opportunities for spouses, access to education for children, general housing conditions within the host country, basic taxation issues and other privileges, immunities, duties and obligations are crucial work/life concerns and often influence the decision as to whether or not a staff member would accept a particular post. While some organizations, through their staff counselors and social service officers, provide assistance and advice on these and other relevant issues, in others such information is not easily available in a comprehensive manner, nor is it systematically distributed.

107. This section of the report explores information dissemination by United Nations organizations as a method of facilitating and/or improving the implementation of the terms and conditions of the headquarters agreements. In so doing, it briefly examines the initiatives of the organizations themselves, as well as the host countries, to disseminate information concerning the regulations and procedures for spouse employment as well as the privileges, immunities, duties and obligations of staff. In concluding, it reiterates the importance of ensuring that the national civil services and business communities of the host countries are well informed of the privileges, immunities and facilities of United Nations staff members.

Information concerning employment opportunities for spouses

108. Most of the organizations interviewed for this report indicate that basic information is provided to staff concerning employment opportunities for spouses. However, some regional commissions and organizations, including ESCAP, ECA, ESCWA, ILO, UNESCO and WHO do not routinely provide such information, but do so only upon request. Several of the organizations indicate that this information is disseminated mainly during induction briefings and via the intranet – in most cases, the information appears to be available to staff members only after or upon arrival for employment. This may in some circumstances be too late, as some staff may wish to know about the employment opportunities for their spouses and other such matters prior to accepting a contract of employment, particularly if the spouse is leaving his/her career to accompany the United Nations staff member.

Information concerning privileges and immunities of staff members enjoying diplomatic status

109. Most organizations report that they routinely brief staff members enjoying diplomatic status about their diplomatic privileges, mainly during their orientation or induction period. This includes staff who are newly recruited, newly arrived at the duty station or who gained diplomatic status through promotion or other means.

110. The United Nations Office at Vienna, the United Nations Office at Nairobi, ESCAP, ECA, ILO, UNESCO, ICAO, UPU, WMO and IAEA provide booklets, information bulletins and other documents indicating the privileges and the procedures to be followed in this connection. In the case of ILO, the booklet, which is continually updated, consists of a compendium of the guidelines, forms and procedures promulgated by the Swiss authorities. In addition, whenever the Swiss authorities introduce a modification, staff members are informed by means of internal administrative circulars. Some organizations also issue regular office memoranda or information circulars on certain topics concerning diplomatic privileges and immunities of staff members.

111. In keeping with developments in information technology, secretariats such as the ones of ICTY, WFP, UNESCO, ICAO, WHO, ITU and IMO have developed web sites with easy access to relevant information on the privileges, immunities, duties and responsibilities of staff members with diplomatic status, or made the information available on their Intranet systems. ESCAP and ECA as well as ILO, WMO, WIPO and IAEA indicate that plans are underway to introduce electronic access and dissemination of information on the privileges and immunities of staff members of the United Nations system organizations. Switzerland should be commended for its efforts to disseminate information via the Internet on the privileges, immunities, duties and responsibilities of staff members of organizations based in that country.

Information concerning the duties and obligations of staff with regard to the host countries and the organizations themselves

112. As previously mentioned, it is imperative that organizations not only emphasize the privileges and immunities accorded staff who enjoy diplomatic status, but also the duties and obligations that go along with them. While most organizations indicate that they do indeed emphasize the duties and obligations of staff members enjoying diplomatic status in regard to both the organization itself and the host country, regrettably, in some instances, this is not systematically done. Ideally, all organizations should aim to disseminate updated information on the duties and obligations in addition to the privileges and immunities of staff members simultaneously and systematically, using the most easily accessible media.

113. Some organizations have designated a staff member or a unit, normally the legal, personnel, administrative or human resources department, to advise staff members of the issues raised in this section of the report. This practice is noted and should be emulated in all organizations. Moreover, the initiatives involving the use of electronic media for information dissemination should be encouraged throughout the United Nations, and best practices in this regard shared within and between duty stations and organizations.

► Recommendation 3

***(b)* Information disseminated by the host countries to their own national civil services and business communities**

114. It is equally important that host countries systematically and promptly advise international organizations located in their countries, as well as their own national civil services and business communities, of any amendments to laws or policies that relate to the privileges, immunities, duties or obligations of international civil servants. Some organizations indicate that the procedures followed by host countries, concerning privileges and immunities and relevant exemptions and reimbursements, are somewhat cumbersome and in need of improvement, as discussed in paragraph 94 of this report. Legislative bodies should encourage host countries to undertake, where appropriate, measures to ensure the efficient and timely processing of official applications and/or requests regarding privileges, immunities and exemptions of United Nations system staff members.

115. A number of organizations noted that the business communities in their respective host countries are not sufficiently aware of the diplomatic status of staff members and their related entitlements. However, most organizations that responded to the JIU questionnaire advise that the business communities in their respective host countries are knowledgeable about the diplomatic privileges and immunities of staff members of United Nations system organizations, but that this knowledge generally does not extend beyond the capital cities or the cities where the headquarters are located. As such, additional efforts are needed to ensure wider dissemination of this information, with particular emphasis on areas outside the principal cities of host countries. Moreover, in those host countries that are multilingual, the relevant information concerning the privileges, immunities, duties and obligations of international civil servants should be made available to the business community in all the official languages of the State.

► Recommendation 4

116. Following the WTO headquarters agreement with the Government of Switzerland, an administrative practice was introduced by the Swiss authorities, which extended more favourable conditions to all United Nations system organizations located in that country. In doing so, Switzerland applied the principle of most favoured treatment to all the international organizations in its territory. This administrative practice extended diplomatic status to staff members at the P5 level and eliminated the quota of 12 per cent of the total

staff of an organization entitled, according to Swiss practice, to enjoy diplomatic status.[22]

117. The principle of equal treatment between United Nations system organizations has a positive impact on the overall working environment within and among international organizations, as the Inspectors could clearly observe at duty stations like Geneva or Vienna. In the opposite case it can hamper the efficiency of United Nations operations and the implementation of programmes, particularly in the field (e.g. if organization X is exempt from tax on petrol, while organization Y is not). Furthermore, it would be in line with the Secretary-General's vision as summarized in action 10 of his report entitled "Renewing the United Nations: A Programme for Reform" (A/51/950), in which he establishes his idea of a single United Nations Development Assistance Framework. Thus, the principle of most favoured treatment between United Nations system organizations should, as a general rule, be applied in host country agreements. Bearing in mind the positive impact of this principle of most favoured treatment, it should be considered and adopted by other host countries.

► **Recommendation 5**

118. Most United Nations organizations recognize the importance of effective information dissemination in facilitating the implementation of the headquarters agreements and in promoting a positive work/life environment for staff. However, based on the information received, it is evident that additional efforts are needed on the part of both organizations and host countries to implement effectively the headquarters agreements. The dissemination of information, simplification of procedures in exercising privileges and immunities, and the adoption of best practices in this regard, are among a few initiatives that could be adopted relatively easily.

119. Due to the fact that many of the headquarters agreements were negotiated and came into effect some 50 years ago, the updating or modernizing of these arrangements is essential to ensure that they reflect the current realities of the organizations, their staff and the host countries. In keeping with the Secretary-General's suggestion that consideration be given to reassessing and where appropriate renegotiating some headquarters agreements the Inspectors consider that this should be undertaken as a matter of priority. These agreements define the legal status of United Nations system organizations and their staff within the host countries, but should more effectively include the important work/life concerns discussed in this report, along with other important human resources management realities. It is suggested that the reassessing and renegotiation of the headquarters agreements would present an excellent opportunity to develop a model headquarters agreement incorporating basic features that could be used by all organizations in the system and even beyond. Alternatively, as a less ambitious approach, certain standard articles could be developed to ensure uniformity in the practice of negotiating and/or renegotiating headquarters agreements. This would address the disparities and concerns pointed out by some organizations in the preparation of this report, and hopefully ensure consistency in the way that privileges, immunities and facilities are applied to staff members. However, in no way should this model headquarters agreement be used as a pretext to reduce the amount of privileges, immunities and facilities granted by any headquarters agreement already in existence which provide for a more favourable regime. The efforts of the Secretary-General, in his capacity as Chairman of the CEB, would be strongly supported if a model headquarters agreement were to be endorsed by the General Assembly.

► **Recommendation 6**

V. VISAS FOR UNITED NATIONS STAFF AND OFFICIALS

120. It should be recalled that Articles 104 and 105 of the Charter of the United Nations provide that the Organization shall enjoy in the territory of each of its Members such legal capacity as may be necessary for the exercise of its functions and the fulfilment of its purposes as well as such privileges and immunities as are necessary for the fulfilment of its purposes. These Articles further provide that officials of the Organization shall similarly enjoy such privileges and immunities as are necessary for the independent exercise of their functions in connection with the Organization.

121. Additionally, article VII, sections 25 and 26 of the Convention on the Privileges and Immunities of the United Nations (1946) as well as article VIII, sections 28 and 29 of the Convention on the Privileges and Immunities of the Specialized Agencies (1947), both provide that applications for visas from the holders of United Nations laissez-passer, when accompanied by a certificate that the person is travelling on the business of the United Nations, should be dealt with speedily, and such persons should be granted facilities for speedy travel. The Conventions also provide that similar facilities should be accorded to experts and other persons who, though not travelling with a laissez-passer, have a certificate indicating that they are travelling on the business of the United Nations.

122. A number of host country agreements including those of ECLAC, ESCAP, ECA, ESCWA, ICTY, FAO, UNESCO, UNIDO, and WTO (and by extension all Geneva-based organizations), specifically outline the terms and conditions under which staff, officials, experts and invitees of the United Nations system organizations may enter the host country, particularly as regards the issuance of visas to travel to and from the host country on official business. Indeed, many of these agreements state that the host country should facilitate the access, transit and residence of those travelling on official mission for the organizations and that visas, entry permits and licences should be speedily processed and issued free of charge. While the charging of fees is generally not a problem for the United Nations, the matter of speedy processing of visas has been raised as a concern.

123. Despite the fact that such provisions are contained in a number of host country agreements, as well as in the previously mentioned Conventions on Privileges and Immunities, it is noted that the United Nations organizations continue to face challenges in obtaining visas from some host countries, and that this has had a negative impact on programming and cost in the organization. Moreover JIU has observed in its own activities as well as in departments in the United Nations secretariat that the procedure for obtaining visas is sometimes slow and cumbersome.

124. The Inspectors acknowledge the need for careful clearance of visa requests, which is in the interests of States as well as United Nations system organizations and their staff, particularly in the light of the increased security threat globally. The need for careful clearance of visas during this period of heightened security should not, however, result in excessive delays that could have a negative impact on the work of the United Nations. Such delays have in the past hindered the implementation of programmes and projects and resulted in, for example, the rescheduling of meetings, issuing of more correspondence and incurring of additional cost in travel due to the reissuing of tickets.

125. To address some of these concerns, host countries should consider putting in place a tracking/follow-up mechanism to facilitate the timely processing of visas. With such a mechanism in place, the requesting secretariats could be informed after a certain period, for example a four-week period, about the status of their request for visas, particularly if additional time is needed for the issuance of the visa. The four-week time frame is suggested based on information provided by the United Nations Office at Geneva, according to which 80 per cent of all visa applications are finalised within approximately three weeks. In cases when the processing may require more time, managers should be informed to give them the possibility of reorganizing the work.

126. The Inspectors are of the view that separate procedures and application forms could help to facilitate the speedy issuance of visas for staff of the United Nations system organizations. In this context, it is noted that some questions in the visa application forms used by some host countries do not apply to staff of the United Nations organizations, and may even further complicate the processing of visas. Questions such as whether the staff member intends to take up gainful employment or to undertake

studies are generally irrelevant to United Nations staff.

127. A separate issue arises for staff and officials of United Nations oversight organs. In this connection, it is noted that there are some host countries that require an invitation from the secretariat of the organization before a visa may be issued. This is inconsistent with the mandates of oversight organs, which may on occasion necessitate the undertaking of inspections without prior notice to the organization to be inspected. Normally, the official visa request by the Secretariat of the United Nations should be sufficient to initiate the processing of the visa -- the additional requirement of an invitation should not be necessary.

▶Recommendation 7

OVERVIEW OF FACILITIES PROVIDED TO STAFF MEMBERS: based on the responses to JIU questionnaire issued July 2001

	Spouses allowed to obtain work permits	Time frame for issuance of permits	Posts declined due to limited job opportunities for spouses	Resignations due to lack of job opportunities for spouses	Information on work/life matters issued to staff	Resident status granted to staff at retirement	Visas granted to non-dependent family members of staff	Visas granted to domestic helpers	Restrictions imposed on acquisition of real estate
AUSTRIA (Vienna)									
IAEA	Yes	Depends on quota /job availability	Yes	Yes	Yes	Yes	Exceptional cases	Yes	No
UNIDO	Yes	Depends on quota /job availability	Yes	Yes	Available	Yes	Yes	Yes	No
CANADA (Montreal)									
ICAO	Yes	3-4 weeks	Yes	No	Yes	Yes	Yes – parents / children, 19-25 yrs	Yes	No
CHILE (Santiago)									
ECLAC	Yes	4 weeks	No	No	No	Yes	Yes	Yes	No
ETHIOPIA (Addis Ababa)									
ECA	Yes – prohibited in practice	Spouses not allowed to work	Yes – several	Contract renewals declined	No	No	Not normally	No	Yes – since 1995
FRANCE (Paris)									
UNESCO	Yes, practical modalities to be confirmed with French Government	See previous column	Yes	No statistics	As needed	Specific provisions exist	No	Yes	No
ITALY (Rome)									
FAO	Not provided under HQ agreement	Spouses return home during recruitment	Yes	Yes	Yes – ongoing regular staff orientation	Yes	No special consideration given	Yes	No – recently started to exclude limitations
WFP	See FAO	See FAO	See FAO	See FAO	No	See FAO	See FAO	See FAO	No
LEBANON (Beirut)									
ESCWA	Yes – When appropriate in the view of the Government	4 weeks	Yes – one since 1999	Not known	During staff orientation	Yes	Yes	Yes	Ceiling established – higher registration fee imposed
NETHERLANDS (The Hague)									
ICJ	Permits not required	N/A	No	No	As needed	Yes	No	Yes	No
ICTY	Yes – as of 2001	3 weeks	Yes – prior to 2001	Yes – prior to 2001	Issuance of information circulars, administrative instructions, memos	Yes	No	Yes	No

OVERVIEW OF FACILITIES PROVIDED TO STAFF MEMBERS: based on the responses to JIU questionnaire issued July 2001

	Spouses allowed to obtain work permits	Time frame for issuance of permits	Posts declined - due to limited job opportunities for spouses	Resignations – due to lack of job opportunities for spouses	Information on work/life matters issued to staff	Resident status granted to staff at retirement	Visas granted to non-dependent family members of staff	Visas granted to domestic helpers	Restrictions imposed on acquisition of real estate
SWITZERLAND (Geneva/Bern)									
WIPO	Yes	7-14 days	Not known	Not known	No	Yes	Yes	Yes	Subject to residency duration/ nationality
WHO	Yes	No response	No	No – Geneva Yes – Field	During staff orientation	Yes	No	Yes	Subject to cantonal authorization
ILO	Yes	2-3 weeks	Not known	Not known	Provided upon request	Yes	Yes - - case-by-case bases	Yes	Subject to residency duration/ nationality
ITU	Yes	2-3 weeks	No	Not known	Through memos/ circulars	Yes	Yes -- case-by-case basis	Yes	Subject to residency duration /nationality
UPU	Yes	Time frame not indicated	No	No	Yes	Yes	No	No	Subject to residency duration/ nationality
WMO	Yes	Not known	Not known	Not known	Yes	Yes	Exceptional cases	Yes	Subject to cantonal authorization
THAILAND (Bangkok)									
ESCAP	Yes	4 weeks	Yes	Yes	During staff orientation	Yes – case-by-case basis.	Yes -- parents only	Yes	Yes
UNITED KINGDOM OF GREAT BRITAIN (London)									
IMO	Permits not required	Permits not required	No	No	During staff orientation	Occasionally	Yes – case-by-case basis	Yes	No
UNITED STATES OF AMERICA (New York)									
United Nations (UN)	Yes	No statistics	No statistics	No statistics	No	Yes	Exceptional cases	Yes	No
UNDP	See UN	See UN	See UN	No	No	See UN	See UN	See UN	See UN
UNFPA	See UN	See UN	See UN	No, but several staff have requested leave without pay	Work/life policy issued 2002	No response	See UN	See UN	See UN
UNICEF	See UN	See UN	See UN	See UN	See UN	See UN	See UN	See UN	See UN

Notes

1. Lord Gore-Booth, ed., *Satow's Guide to Diplomatic Practice*, 5th ed., (London, Longman Group Limited, 1979), and Malcolm N. Shaw, *International Law* (Cambridge, Cambridge University Press, 1991).
2. Charter of the United Nations (Articles 104 –105).
3. United Nations, *Treaty Series*, Vol.1, No.4, p.15; and Vol 33, No. 521, p.261.
4. The principle of equality of treatment of international organizations is discussed in detail in paragraphs 116-117 of this report.
5. Report of the Secretary-General on Strengthening of the United Nations: an agenda for further change (A/57/387 of 9 September 2002), paras.177 (d) and 178 (e) and (f).
6. Ibid. para.178 (f).
7. For further details see the web site of the Permanent Mission of Switzerland to the United Nations Office and to the other international organizations in Geneva, Practical Manual of the regime of privileges and immunities and other facilities (www.eda.admin.ch/geneva_miss/e/hom/guide.html) , updated January 2004.
8. United Nations Development Group, "Joint Policy on the Employment of Expatriate Spouses", May 2003, para.1.
9. Report of the Joint Inspection Unit on young professionals in selected organizations of the United Nations system: recruitment, management and retention (A/55/798 of 21 February 2001), paras. 15-18.
10. General Assembly resolution 55/258 of 27 June 2001 and Report of the Secretary-General on Strengthening of the United Nations: an agenda for further change (A/57/387 of 9 September 2002), paras. 177 (d) and 178 (e).
11. Report of the Secretary-General on the activities of the Office of Internal Oversight Services: implementation of all provisions of General Assembly resolution 55/258 on human resources management (A/57/726 of 10 February 2003).
12. Secretary-General's Bulletin on Policies to achieve gender equality in the United Nations (ST/SGB/282 of 5 January 1996), para. 3.
13. Report of the Joint Inspection Unit on young professionals in selected organizations of the United Nations system: recruitment, management and retention (A/55/798 of 21 February 2001), recommendation 10, p. vii.
14. Joint Inspection Unit "Review of Management and Administration in the Food and Agriculture Organization of the United Nations (FAO) " (JIU/REP/2002/8), recommendation 12, p. x and para.112.
15. The Participating Agencies Mobility System (PAMS), United Nations System of Organizations, http://pams.unsystem.org.
16. United Nations Development Group (UNDG), "Joint Policy on the Employment of Expatriate Spouses". (May 2003), paras. 9 and 16-18.
17. High-Level Committee on Management Interim Report: Dual Careers – Access to Work Permits (CEB/2003/HLCM/R.15), 15 October 2003.
18. Joint Inspection Unit "Review of Management and Administration in the Food and Agriculture Organization of the United Nations (FAO)" (JIU/REP/2002/8), para. 112.
19. Amadeo Perez, *The System of Privileges and Immunities Applicable to the International Organizations in Switzerland and to the Permanent Foreign Delegations in Geneva* (1997), p.14, 16 and 18. For further details see the web site (http://www.eda.admin.ch/geneva_miss/e/home/role/pigen.html), updated May 2003.
20. Administrative instructions (ST/AI/2000/19), 18 December 2000, Section 6.
21. Secretary-General's bulletin on flexible working arrangements (ST/SGB/2003/4 of 24 January 2003).
22. Amadeo Perez, *The System of Privileges and Immunities Applicable to the International Organizations in Switzerland and to the Permanent Foreign Delegations in Geneva* (1997), p.19-22.